IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.40 OF 2000

The Commissioner of Central Excise
Mumbai - III .. Applicant.
V/s.
Balkrishna Paper Mills .. Respondent.

Mr.R.V. Desai, senior counsel with Mr.P.S. Jetly for the applicant.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 30TH MARCH, 2005.

P.C. :

Heard learned counsel for the applicants. None for the respondents, though served.

2. The applicants/petitioners are seeking reference of the following questions to this Court for authoritative opinion of this court. The questions reads as under :

1. Whether synthetic cloth, spiral link dryer fabrics, wire mesh P.B., wire mesh S.S. can be treated as inputs in terms of Rule 57A read with exclusion clause (1) of explanation read with Rule 57G of Central Excise Rules 1944 ?

2. Whether the said products fulfills the description given under explanation 57 A ?

3. Mr.Jetly, learned counsel appearing for the revenue submits that similar questions have already been referred to this Court by the Tribunal, West

Zonal Bench, Bombay in the case of Commissioner of Central Excise, Aurangabad V/s. Shree Vindhya Paper Mills Ltd. [1999 (114) ELT 320 (Tribunal)]. In this view of the matter, we direct the Tribunal to prepare and send statement of case along with necessary enclosures to this Court for opinion.

4. In this view of the matter, the application stands disposed of in terms of this order with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)